




FIRE

Filing Information Returns Electronically

Forms 1042-S, 1098, 1099, 5498,
8027 and W-2G

<http://fire.irs.gov>

June 28, 2005



Advantages of Filing Electronically

- Secure Socket Layer (SSL) 128-bit encryption
- High Speed Internet Connection
- File status available within 2 business days*
- Extended due date (March 31, 2006)*

*excludes 1042-S and 8027

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Availability of the FIRE System

- <http://fire.irs.gov>
- Available 24 hours a day, 7 days a week
- User ID, Password and Personal Identification Number are user assigned
- The dial-up FIRE System will no longer be available as of 6/27/2005

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Key Facts to Remember

- User ID, Password and Pin
- Check file status on-line
- Software required to create file
- File must be in Standard ASCII Code
- Limited to 5 million records per file
- Acceptable compression packages – PKZIP and WINZIP



Know the Difference

- Original – Information that has never been transmitted before
- Replacement – To replace a bad file
- Correction – To change erroneous information

Knowing the difference will avoid duplication of information returns and possible late filing penalties

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How to Apply

- Submit Form 4419, Application for Filing Information Returns Electronically/Magnetically
- Complete at least 30 days before the due date of the return
- A Transmitter Control Code (TCC) will be assigned *
- One TCC can be used for multiple payers

*A separate TCC will be required for 1042-S and 8027

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TY2005 Changes

- Nature of changes will be available August 2005
 - No filing requirement for Form W-4
 - Amount Code reporting changes
 - Programming changes
- The information is available in:
 - Internal Revenue Bulletin
 - Publication 1220

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TY2004 Notice CP2100

First Pass

- Mailings are staggered and will begin 09/06/2005 and run through 10/31/2005
- Notice dates are staggered and will run 09/12/2005 through 11/07/2005
- 250 or more errors will receive a tape cartridge, less than 250 errors will receive a paper listing

Notice 972CG

- Includes Forms 1098, 1099, W-2G and W-2
- Calendar Year 2005 for Tax Year 2003
- Penalty covers three categories:
 - Late filing
 - Failure to file electronically/magnetically
 - Missing and/or incorrect Name/Tin combinations
- Notice date: August 29, 2005

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Helpful Publications

- Publication 1220 – Specifications for Filing Forms 1098, 1099, W-2G, 5498 and W-2G Electronically or Magnetically
- Publication 1582 – Information Returns Vendor List

Available on-line at www.irs.gov

June 28, 2005



Information Reporting Program

Customer Service Section

Toll-Free 866-455-7438

Outside U.S. 304-263-8700

Monday through Friday
8:30 AM to 4:30 PM EST

mccirp@irs.gov

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